



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ETTRICK MUNICIPAL WATER UTILITY

Principal Office: 117 N MAIN ST
P.O. BOX 125
ETTRICK, WI 54627-0125

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ETTRICK MUNICIPAL WATER UTILITY**Utility Address:** 117 N MAIN ST

P.O. BOX 125

ETTRICK, WI 54627-0125

When was utility organized? 10/1/1949**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SHARON RAND**Title:** CLERK/TREASURER**Office Address:**

117 N MAIN ST

P.O. BOX 125

ETTRICK, WI 54627-0125

Telephone: (608) 525 - 5445**Fax Number:** (608) 525 - 5445**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: EARL ENGELSON**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD.

3317 MORMON COULEE ROAD

P.O. BOX 785

LA CROSSE, WI 54602-0785

Telephone: (608) 788 - 2181**Fax Number:** (608) 788 - 3162**E-mail Address:** earl@eacpas.psemail.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT STRAND**Title:****Office Address:**

22738 JACKSON ST

ETTRICK, WI 54627

Telephone: (608) 525 - 5445**Fax Number:** (608) 525 - 5445**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: EARL ENGELSON**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD.

3317 MORMON COULEE ROAD

P.O. BOX 785

LA CROSSE, WI 54602-0785

Telephone: (608) 788 - 2181**Fax Number:** (608) 788 - 3162**E-mail Address:** earl@eacpas.psemail.com**Date of most recent audit report:** 3/23/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: SHARON RAND**Title:** CLERK/TREASURER**Office Address:**

117 N MAIN ST

P.O. BOX 125

ETTRICK, WI 54627-0125

Telephone: (608) 525 - 5445**Fax Number:** (608) 525 - 5445**E-mail Address:**

Name of utility commission/committee: VILLAGE OF ETTRICK WATER UTILITY COMMISSION

Names of members of utility commission/committee:

DONALD CROGAN

ROBERT STRAND

MARK TRANBERG

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	168,713	164,617	1
Operating Expenses:			
Operation and Maintenance Expense (401)	60,933	47,294	2
Depreciation Expense (403)	44,028	45,108	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,765	2,124	5
Total Operating Expenses	107,726	94,526	
Net Operating Income	60,987	70,091	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	60,987	70,091	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,860	4,529	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,860	4,529	
Total Income	65,847	74,620	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	65,847	74,620	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	56,643	58,165	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		583	18
Total Interest Charges	56,643	57,582	
Net Income	9,204	17,038	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,472	104,448	19
Balance Transferred from Income (433)	9,204	17,038	20
Miscellaneous Credits to Surplus (434)	1,206	0	21
Miscellaneous Debits to Surplus--Debit (435)	3,480	92,014	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	36,402	29,472	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	4,860	4
Total (Acct. 419):	4,860	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJUSTMENTS	1,206	8
Total (Acct. 434):	1,206	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR ADJUSTMENTS	3,480	9
Total (Acct. 435)--Debit:	3,480	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	168,713	0	0	0	168,713	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	168,713	0	0	0	168,713	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,994,460	1,991,846	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	178,377	134,621	2
Net Utility Plant	1,816,083	1,857,225	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	50,000	6
Special Funds (125)	14,001	5,102	7
Total Other Property and Investments	14,001	55,102	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	82,905	50,368	8
Temporary Cash Investments (132)	51,512		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,578	9,828	11
Other Accounts Receivable (143)	137	407	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,718	2,802	14
Materials and Supplies (150)	497	775	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	147,347	64,180	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,977,431	1,976,507	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	72,207	72,207	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	36,402	29,472	23
Total Proprietary Capital	108,609	101,679	
LONG-TERM DEBT			
Bonds (221)	1,123,300	1,132,900	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	34,802	42,588	26
Total Long-Term Debt	1,158,102	1,175,488	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,616	2,017	28
Payables to Municipality (233)	27,297	23,128	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,825	6,213	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	42,738	31,358	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	667,982	667,982	38
Total Liabilities and Other Credits	1,977,431	1,976,507	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,994,460	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,994,460	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	178,377	0	0	0	9
Total Accumulated Provision	178,377	0	0	0	
Net Utility Plant	1,816,083	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	134,621				134,621	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,028				44,028	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	208				208	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	44,236	0	0	0	44,236	13
Debits during year						14
Book cost of plant retired	480				480	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	480	0	0	0	480	19
Balance End of Year	178,377	0	0	0	178,377	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.28%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	497	775	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	497	775	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	72,207	1
Changes during year (explain):		2
Balance end of year	72,207	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONI	12/17/1997	12/01/2027	4.88%	1,123,300	1
Total Bonds (Account 221):				1,123,300	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND NOTE	01/12/1994	03/15/2003	4.50%	34,802	1
Total for Account 224				34,802	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,765	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,765	
Taxes paid during year:		
County, state and local taxes	2,366	6
Social Security taxes		7
PSC Remainder Assessment	399	8
Other (explain):		
NONE		9
Total payments and other debits	2,765	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
MORTGAGE REVENUE BONDS	4,615	55,076	55,114	4,577	2
Subtotal	4,615	55,076	55,114	4,577	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND	1,598	1,567	1,917	1,248	4
Subtotal	1,598	1,567	1,917	1,248	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,213	56,643	57,031	5,825	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	667,982	0	0	0	0	667,982	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	667,982	0	0	0	0	667,982	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUNDS	14,001	3
Total (Acct. 125):	14,001	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,578	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,578	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISC ACCOUNTS RECEIVABLE	137	11
Total (Acct. 143):	137	
Receivables from Municipality (145):		
ADVANCE TO MUNICIPALITY	2,088	12
DUE FROM NON REGULATED SEWER	630	13
Total (Acct. 145):	2,718	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	27,297	17
Total (Acct. 233):	27,297	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,993,153	0	0	0	1,993,153	1
Materials and Supplies	636	0	0	0	636	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	156,499	0	0	0	156,499	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	667,982	0	0	0	667,982	6
Other (specify):					0	7
Average Net Rate Base	1,169,308	0	0	0	1,169,308	
Net Operating Income	60,987	0	0	0	60,987	8
Net Operating Income as a percent of						
Average Net Rate Base	5.22%	N/A	N/A	N/A	5.22%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	72,207	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	32,937	3
Other (Specify):		4
Total Average Proprietary Capital	105,144	
Net Income		
Net Income	9,204	5
Percent Return on Proprietary Capital	8.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

ACCT 434 - MISC CREDIT TO SURPLUS - THIS AMOUNT IS DUE TO AN AUDIT ADJUSTMENT THAT WAS MADE AFTER THE 1998 PSC REPORT WAS FILED.

ACCT 435 - MISC DEBIT TO SURPLUS - THIS AMOUNT IS DUE TO A PRIOR PERIOD ADJUSTMENT.

Signature Page (Page ii)

o the Village Council
Village of Ettrick
Ettrick, Wisconsin

We have compiled the accompanying balance sheets of Ettrick Municipal Water Utility as of December 31, 1999 and 1998 and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

La Crosse, Wisconsin
March 28, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Ms. Sharon Rand, Clerk Treasurer
Ettrick Municipal Water and Sewer Utility
117 North Main Street
P.O. Box 125
Ettrick, WI 54627-0125

1999 Analytical Review DWCCA-1870-ELE

Dear Ms. Rand:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted six 2-inch meters and one 1-inch meter reported on the Meters schedule. We also noted \$1,233 reported in Account 346, Meters, Water Utility Plant in Service schedule. That results in an average cost per meter of \$174. Please provide a copy of the invoices for these meters and your average installation cost for meters.

2. Please note that depreciation expense should be computed with the use of a composite depreciation rate of 2.40 percent, as authorized in the letter dated September 16, 1997, in docket 1870-WR-100. It is noted on page F-7 that the old composite rate of 2.28 percent was used in 1999. The rates for water service being charged to your customers are based upon the 2.40 percent composite depreciation rate.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1870.doc

cc: Mr. Donald Crogan

FINANCIAL SECTION FOOTNOTES

response received 9/27/00:

1. \$525 was meters reclassified from inventory.

2. 2.4% will be used in 2000

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	166,078	1
Total Sales of Water	166,078	
Other Operating Revenues		
Forfeited Discounts (470)	2,635	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,635	
Total Operating Revenues	168,713	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	35,128	5
General Operating Expenses (680-690)	25,805	6
Total Operation and Maintenance Expenses	60,933	
Other Operating Expenses		
Depreciation Expense (403)	44,028	7
Amortization Expense (404)		8
Taxes (408)	2,765	9
Total Other Operating Expenses	46,793	
Total Operating Expenses	107,726	
NET OPERATING INCOME	60,987	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	3	39	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	3	39	
Metered Sales to General Customers (461)				
Residential	194	7,231	74,001	4
Commercial	30	2,857	25,714	5
Industrial	2	1,793	9,416	6
Total Metered Sales to General Customers (461)	226	11,881	109,131	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		52,575	8
Other Sales to Public Authorities (464)	5	373	4,333	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	233	12,257	166,078	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	52,575	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	52,575	
Forfeited Discounts (470):		
Customer late payment charges	474	5
Other (specify):		
MISC REVENUE	2,161	6
Total Forfeited Discounts (470)	2,635	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,204	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,371	3
Chemicals (630)	2,062	4
Supplies and Expenses (640)	5,775	5
Repairs of Water Plant (650)	236	6
Transportation Expenses (660)	480	7
Total Plant Operation and Maintenance Expenses	35,128	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,012	8
Office Supplies and Expenses (681)	909	9
Outside Services Employed (682)	5,966	10
Insurance Expense (684)	7,342	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,458	14
Uncollectible Accounts (690)	118	15
Total General Operating Expenses	25,805	
Total Operation and Maintenance Expenses	60,933	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,366	3
PSC Remainder Assessment		399	4
Other (specify): NONE			5
Total tax expense		2,765	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242954				3
County tax rate	mills		7.534757				4
Local tax rate	mills		4.636109				5
School tax rate	mills		9.449317				6
Voc. school tax rate	mills		2.529191				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.392328				10
Less: state credit	mills		2.179982				11
Net tax rate	mills		22.212346				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.636109				14
Combined School Tax Rate	mills		11.978508				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.614617				17
Total Tax Rate	mills		24.392328				18
Ratio of Local and School Tax to Total	dec.		0.681141				19
Total tax net of state credit	mills		22.212346				20
Net Local and School Tax Rate	mills		15.129742				21
Utility Plant, Jan. 1	\$	1,938,876	1,938,876				22
Materials & Supplies	\$	775	775				23
Subtotal	\$	1,939,651	1,939,651				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,939,651	1,939,651				26
Assessment Ratio	dec.		0.821601				27
Assessed Value	\$	1,593,619	1,593,619				28
Net Local & School Rate	mills		15.129742				29
Tax Equiv. Computed for Current Year	\$	24,111	24,111				30
Tax Equivalent per 1994 PSC Report	\$	4,415					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	364,059		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	364,059	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,225		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	29,651		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	56,876	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,911		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	144,905		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,009		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	213,825	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	383,925		22
Water Treatment Equipment (332)	256,599		23
Total Water Treatment Plant	640,524	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	25,746		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)		(364,059)	0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	(364,059)	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,225	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		6,518	36,169	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	6,518	63,394	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,911	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		40,111	185,016	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		8,361	61,370	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	48,472	262,297	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		106,274	490,199	22
Water Treatment Equipment (332)		62,864	319,463	23
Total Water Treatment Plant	0	169,138	809,662	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			25,746	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	192,847		26
Transmission and Distribution Mains (343)	384,341		27
Fire Mains (344)	0		28
Services (345)	21,423		29
Meters (346)	17,878	1,233	30
Hydrants (348)	17,101		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	659,336	1,233	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	4,081		35
Computer Equipment (372.1)	2,104	1,721	36
Transportation Equipment (373)	40,135		37
Other General Equipment (379)	10,906	140	38
Other Tangible Property (390)	0		39
Total General Plant	57,226	1,861	
Total utility plant in service directly assignable	1,991,846	3,094	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,991,846	3,094	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)		51,505	244,352	26
Transmission and Distribution Mains (343)		86,212	470,553	27
Fire Mains (344)			0	28
Services (345)			21,423	29
Meters (346)	480		18,631	30
Hydrants (348)		2,214	19,315	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	480	139,931	800,020	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			4,081	35
Computer Equipment (372.1)			3,825	36
Transportation Equipment (373)			40,135	37
Other General Equipment (379)			11,046	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	59,087	
Total utility plant in service directly assignable	480	0	1,994,460	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	480	0	1,994,460	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,246	1,246	1
February			1,109	1,109	2
March			1,225	1,225	3
April			1,180	1,180	4
May			1,345	1,345	5
June			1,483	1,483	6
July			1,405	1,405	7
August			1,451	1,451	8
September			1,480	1,480	9
October			1,353	1,353	10
November			1,128	1,128	11
December			1,115	1,115	12
Total for year	0	0	15,520	15,520	
Less: Measured or estimated water used in main flushing and water treatment during year				814	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,706	16
Less: Water sold				12,257	17
Losses and unaccounted for				2,449	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				103	21
Date of maximum: 9/23/1999					22
Cause of maximum:					23
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 12/3/1999					25
Total KWH used for pumping for the year				103,048	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
15532 SCHOOL ST	#2 DEEP	246	10	151,200	Yes	1
22953 FAIRWAY AVE	#3 DEEP	350	10	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#2		1
Location	WELL #3	WELL #2		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	US MOTORS	FAIRBANKS/MORRIS		5
Year Installed	1997	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	100		8
Pump Motor or Standby Engine Mfr	US MOTORS	FAIRBANKS/MORRIS		9
Year Installed	1997	1993		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	8	10		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	4
			5
Year constructed	1948	1997	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	113	150	10
			11
Total capacity in gallons	85,000	200,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1440	0.2880	20
			21
Is a corrosion control chemical used (yes, no)?	N	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	545	0	0	0	545	1
A	D	6.000	12,300	0	0	0	12,300	2
M	D	6.000	3,864	0	0	0	3,864	3
A	D	8.000	2,616	0	0	0	2,616	4
M	D	8.000	717	0	0	0	717	5
M	D	12.000	5,750	0	0	0	5,750	6
Total Within Municipality			25,792	0	0	0	25,792	
Total Utility			25,792	0	0	0	25,792	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	205	0	0	0	205		1
M	1.000	9	0	0	0	9		2
M	1.500	4	0	0	0	4		3
M	2.000	6	0	0	0	6		4
Total Utility		224	0	0	0	224	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	239	6	8	(18)	219	8	1
1.000	9	1	0	(1)	9	1	2
1.500	2	0	0	0	2	0	3
2.000	6	0	0	0	6	0	4
Total:	256	7	8	(19)	236	9	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	186	28	0	0	0	5	219	1
1.000	4	3	1	0	1	0	9	2
1.500	0	1	0	1	0	0	2	3
2.000	0	1	1	4	0	0	6	4
Total:	190	33	2	5	1	5	236	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	31				31	2
Total Fire Hydrants	31	0	0	0	31	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	39

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THERE IS A SIGNIFICANT INCREASE IN SALARIES AND WAGES (ACCT 600) OVER THE PRIOR YEAR. THIS IS DUE TO EMPLOYEES BEING PAID OVERTIME FOR 1999. OVERTIME WAS NOT PAID IN 1998.

THERE IS ALSO A SIGNIFICANT INCREASE IN OUTSIDE SERVICES EMPLOYED (ACCT 682) WHEN COMPARED TO THE PRIOR YEAR. IN PRIOR YEARS, THE WATER UTILITY'S PORTION OF THE AUDIT FEE WAS NOT ALLOCATED TO THE UTILITY. ALSO, THE UTILITY WAS REQUIRED TO HAVE ADDITIONAL WATER TESTS.

Property Tax Equivalent (Water) (Page W-07)

IN 1997, THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF ETTRICK PASSED AN ORDINANCE TO REDUCE THE TAX EQUIVALENT TO ZERO.

Water Utility Plant in Service (Page W-08)

THE BALANCE IN ACCT 301, ORGANIZATION HAS BEEN ALLOCATED PROPORTIONATE TO THE DIRECT CONTRUCTION COSTS THAT WERE INCURRED IN 1998. THIS ALLOCATION WAS MADE IN RESPONSE TO THE 1998 PSC REPORT ANALYTICAL REVIEW.

Meters (Page W-17)

THE LARGE ADJUSTMENT AMOUNT TO METERS IS DUE TO THE FOLLOWING: IN THE PAST, THE VILLAGE INCLUDED OLD, USED METERS IN THE IN STOCK METERS CATEGORY. THESE OLD METERS ARE NO LONGER BEING INCLUDED IN THE METER COUNT.
